

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re:) Chapter 11
)
)
DELPHI AUTOMOTIVE SYSTEMS, LLC) Case No. 05-44640 (RDD)
)
)
)
)
Debtor.) (Jointly Administered)
-----X

NOTICE OF TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(2)

1. TO: **MERRILL LYNCH CREDIT PRODUCTS, LLC** ("Transferor")
4 World Financial Center, 7th Floor
New York, New York 10080
Attn: Gary S. Cohen / Chris Moon
Phone: (212) 449-4969
2. Please take notice of the transfer, in the amount of \$11,782,685.73, of your claim against DELPHI AUTOMOTIVE SYSTEMS, LLC, above, as evidenced by the Proof of Claim Nos. 2313 and 2314 (attached in Exhibit A hereto) and as relating to the claims scheduled against the Debtor in its schedule of liabilities in the name of AW TRANSMISSION ENGINEERING U.S.A., INC. and AISIN AW Co., LTD., respectively, has been transferred to:

SPECIAL SITUATIONS INVESTING GROUP, INC. ("Transferee")
c/o Goldman, Sachs & Co.
85 Broad Street – 27th Floor
New York, NY 10004
Attn: Al Dombrowski
Phone: (212) 902-4103

An evidence of transfer of claim is attached hereto as Exhibit B. All distributions and notices regarding the transferred portion of the claim should be sent to the Transferee at the instructions attached in Exhibit C.

3. No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:**

-- **FILE A WRITTEN OBJECTION TO THE TRANSFER with:**

United States Bankruptcy Court
Southern District of New York
Attn: Clerk of Court
Alexander Hamilton Custom House
One Bowling Green
New York, NY 10004-1408

-- **SEND A COPY OF YOUR OBJECTION TO THE TRANSFeree.**

-- Refer to **INTERNAL CONTROL NO. _____** in your objection and any further correspondence related to this transfer.

4. If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFeree WILL BE SUBSTITUTED FOR THE TRANSFEROR ON OUR RECORDS AS A CLAIMANT IN THIS PROCEEDING.**

CLERK

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2005.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent Transferee Debtor's Attorney

Deputy Clerk

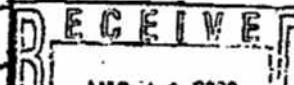
EXHIBIT A

PROOF OF CLAIM

MAR-24-2006 09:31

MERRILL LYNCH

212 449 2700 F. 10041

United States Bankruptcy Court	Southern	District Of	New York	PROOF OF CLAIM
Name of Debtor	Delphi Automotive Systems, LLC	Case Number	05-44481(RDD)	This Space For Court Use Only
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 333.				 MAR 16 2006 CLAIMS PROCESSING CENTER USBC, SURT
Name of Creditor (the person or other entity to whom the debtor owes money or property): AW Transmission Engineering U.S.A. Inc.				
Name and Address where notice should be sent: c/o Perkins Coie LLP Attention: Daniel A. Zasove 131 S. Dearborn St. Suite 1700 Chicago, IL 60603-5568 Telephone Number: (312) 324-8400				<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the creditor.
Last four digits of account or other number by which creditor identifies debtor:				This Space For Court Use Only
<input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money lent <input type="checkbox"/> Personal injury/medical debt <input type="checkbox"/> Taxes <input type="checkbox"/> Other				<input type="checkbox"/> Rebates, benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SSN #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
2. Date debt was incurred: July 7, 2005				3. If court judgment, date obtained:
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. Unsecured Nonpriority Claim: \$ 8,897,224.20				Secured Claim: <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of attorney and other charges at time case filed included in secured claim, if any: \$ _____
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).				<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (Reclamation Claim) *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to taxes, commenced on or after the date of adjustment.
5. Total Amount of Claim at Time Case Filed: \$ 8,897,224.20				(Unsecured) 1,546,859.70 10,444,083.90 (Secured) (Priority) (Total)
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach detailed statement of all interest or additional charges.				This Space For Court Use Only
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of racing accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of liens. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.				
8. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.				
Date: Nov. 28, '06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):			Takao Tohyama, President
Penalty for presenting fraudulent claim: Fine up to \$10,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 133 and 1341				

MAR-24-2006 09:31

MERRILL LYNCH

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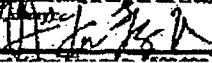
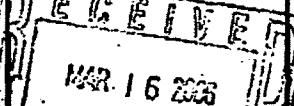
United States Bankruptcy Court Southern District Of New York		PROOF OF CLAIM		
Name of Debtor Delphi Automotive Systems, LLC	Case Number 05-44640(RBD)	This Space For Court Use Only		
<p>NOTE: This form should not be used to make a claim for an administrative expense claimed after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</p>				
Name of Creditor (the person or other entity to whom the debtor owes money or property): AISIN AW CO., LTD.	<input type="checkbox"/> Check box if you are creditor and you have not filed a proof of claim relating to your claim. Attach copy of statement giving particulars.			
Name and Address where notice should be sent: c/o Perkins Coie LLP Attention: Daniel A. Zazove 131 S. Dearborn St. Suite 1700 Chicago, IL 60603-5559 Telephone Number: (312) 324-8400	<input type="checkbox"/> Check box if you have never received any notice from the bankruptcy court in this case.			
<input type="checkbox"/> Check box if the address differs from the address on the summons sent to you by the court.				
This Space For Court Use Only				
Last four digits of account or other number by which creditor identifies debtor:	<input type="checkbox"/> Check here: <input type="checkbox"/> sepatate if this claim <input type="checkbox"/> amends a previously filed claim dated: _____			
1. Basis for Claim: <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other	<input type="checkbox"/> Receive benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)			
2. Date debt was incurred: May 20, 2003	3. If court judgment, date obtained:			
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. Unsecured Nonpriority Claim \$ 1,838,601.83				
<input type="checkbox"/> Check this box if: a) there is no collateral or less securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.				
Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000) * claimed within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).				
<input type="checkbox"/> Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____				
<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(9). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.				
5. Total Amount of Claim at Time Case Filed: \$ 1,838,601.83	(Unsecured)	(Secured)	(Priority)	1,838,601.83
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach detailed statement of all interest or additional charges.				
6. Creditor: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, demand statements of unpaid accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of liens. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.				
Date: Mar. 7. '06	Sign and print the name and title of any of the creditor or other person authorized to file this claim (attach copy of power of attorney, if applicable)		This Space For Court Use Only  Kozi Sumiya, Executive Vice President  44MS PROCESSING CENTER USBC, SCNY	

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: SPECIAL SITUATIONS INVESTING GROUP, INC.

MERRILL LYNCH CREDIT PRODUCTS, LLC, a limited liability company organized under the laws of Delaware, with offices located at 4 World Financial Center, 7th Floor, New York, New York 10080 ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to SPECIAL SITUATIONS INVESTING GROUP, INC., its successors and assigns, with offices located at 85 Broad Street, New York, NY 10004 ("Buyer"), all right, title and interest in and to the claims of Seller against Delphi Automotive Systems, LLC, and its affiliates in the aggregate amount of \$11,782,685.73 and docketed as Claim Nos. 2313 and 2314 (the "Claims") in the United States Bankruptcy Court, Southern District of New York, Case No. 05-44481 (Jointly Administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

MAR-24-2006 09:30

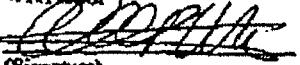
MERRILL LYNCH

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IN WITNESS WHEREOF, dated as of the 25th day of March, 2006.

MERRILL LYNCH CREDIT PRODUCTS, LLC

WITNESS:



(Signature)

Name: Christopher Moon
Title:
(Print name and title of witness)

By


(Signature of authorized corporate officer)

GC

Name: Ron Torok
Title: Vice President
Tel: 212-449-4969

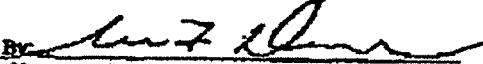
SPECIAL SITUATIONS INVESTING GROUP,
INC.

WITNESS:



(Signature)

Name:
Title:
(Print name and title of witness)


(Signature of authorized corporate officer)

Name: ALBERT DOMBROWSKI
Title: AUTHORIZED SIGNATORY
Tel:

ds-444869

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EXHIBIT C

Address for Notices:

Special Situations Investing Group, Inc.
c/o Goldman, Sachs & Co.
85 Broad Street – 27th Floor
New York, NY 10004
Attn: Albert Dombrowski

Wire Instructions:

Chase NY
ABA # 021000021
A/C Name: Special Situations Investing Group, Inc.
A/C # 066906601
Ref: Delphi Claims
Attn: Philip Green

Contact Information:

Michael Mansour
c/o Goldman, Sachs & Co.
85 Broad Street – 28th Floor
New York, NY 10004
Telephone: 212-357-3773
Fax: 212-357-0922

with a copy to:

Pedro Ramirez
30 Hudson, 17th Floor
Jersey City, NJ 07302
Telephone: (917) 343-8319
Fax: (212) 428-1243